

**BOA-1 Board of Appeals Petition**

Docket no. \_\_\_\_\_

**Read this information first**

Do not write above this line.

Everyone must complete Parts 1, 3, 4, and 5. Complete Part 2 if someone will represent you. If you do not answer each question completely and truthfully, the Board of Appeals may reject your petition. If you need more space, please attach additional pages.

**Part 1: Identify yourself, your business, or your organization**

- |   |                               |   |  |
|---|-------------------------------|---|--|
| 1 | Taxpayer's name _____         | 4 | FEIN _____<br>federal employer identification number |
|   | Attn: _____                   | 5 | SSN _____<br>Social Security number                  |
| 2 | Street address _____          | 6 | IBT no. _____<br>Illinois business tax number        |
|   | City, state, ZIP _____        | 7 | Excise tax no. _____                                 |
| 3 | Phone no. (home) (____) _____ | 8 | FAX no. (____) _____                                 |
|   | Phone no. (work) (____) _____ | 9 | Email address _____                                  |

**Part 2: Identify your tax representative**

If you are being represented by someone else, this part must be completed in full.

**Please note:** Your representative **must** attach an executed Form IL-2848, Power of Attorney, to this petition.

- |   |                             |   |                              |
|---|-----------------------------|---|------------------------------|
| 1 | Representative's name _____ | 3 | Phone no. (work)(____) _____ |
| 2 | Street address _____        | 4 | FAX no. (____) _____         |
|   | City, state, ZIP _____      | 5 | Email address _____          |

**Part 3: Provide the following information**

- 1 Write the name of the person who referred you to the Board of Appeals \_\_\_\_\_.
- 2 Identify the type of tax for which you are requesting relief. List specific assessment numbers or liability periods. Attach correspondence from us listing your liability.
- 3 You must check **one** of the following. You may request relief from penalties or interest (or both) based on reasonable cause; **or** if you are unable to pay the full amount due under any circumstances, you may offer an amount in compromise.
- ☐ This petition is a request for abatement of penalty or interest (or both) based on **reasonable cause**. The following is the type and amount of penalty or the amount of interest (or both) I am requesting to be waived.
- Type and amount of penalty relief \_\_\_\_\_
- Amount of interest relief \$ \_\_\_\_\_
- or**
- ☐ This petition is an **offer in compromise** due to my inability to pay the full amount due under any circumstances.
- This is my best possible offer \$ \_\_\_\_\_. ☐ Lump sum ☐ Request a pay plan (describe)

If you are making an offer in compromise, you **must** attach complete copies of the following: your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and copies of your last two paycheck vouchers.

- 4 Are you requesting that the Board Chairman issue a temporary restraining order (TRO), to stop the department from enforcing collection, until the board has reviewed your petition and made a decision in your case? (Please note, the issuance of a TRO is at the discretion of the Chairman of the Board).

☐ yes ☐ no

If you answered "yes," have you paid the tax portion of the specific assessments at issue?

☐ yes ☐ no

- 5 Have you previously petitioned the Board of Appeals for relief?

☐ yes ☐ no

- 6 Outline the reasons why you think this petition is appropriate and should be decided in your favor. (Attach additional pages if necessary.)

- 7 Tell us if you have been contacted by any of the following program areas within the Illinois Department of Revenue and if you are involved in any of the following proceedings. (Check all that apply.)

☐ Administrative hearings  
(Department hearing before administrative law judge)

☐ Collections

☐ Bankruptcy no. \_\_\_\_\_

☐ Collections with Attorney General's Office

☐ Audit

☐ Revocation of liquor license

☐ 100 percent penalty

☐ Revocation of certificate of registration

☐ Garnishment of wages

☐ Revocation of professional license

☐ Bank levy

- 8 You must answer this question only if this petition is on behalf of a business.

When did you first begin business activity in Illinois? \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Describe your principal business activity.

8 (continued)

If your business is a closely held corporation or partnership (having fewer than 10 shareholders or partners), list all corporate shareholders or partners, and write the address and Social Security number for each.

Name	Address	Social Security number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- 9 Do you own or have you owned any nonpublicly traded business doing business in Illinois within the last 10 years?  
☐ yes    ☐ no

If you answered "yes," write the business name, the business address, the time period during which you owned the business, the principal business activity, federal employer identification number, and any appropriate Illinois business tax numbers.

Do any of these businesses currently have outstanding Illinois tax liability?  
☐ yes    ☐ no

- 10 The Board of Appeals will decide your case based upon your written petition and supporting documentation. The board will also grant you a hearing to discuss your petition if you so desire.

Are you requesting a hearing at the Board of Appeals?    ☐ yes    ☐ no

If you answered "yes," indicate where you are requesting that the hearing be conducted.

☐ Chicago    ☐ Springfield

If you have travel limitations, please explain.



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## Part 4: Taxpayer or petitioner must sign below

I state that I have examined this petition and, to the best of my knowledge, it is true, correct, and complete.

Please sign and date here:

\_\_\_\_\_  
Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Phone no.(\_\_\_\_)\_\_\_\_\_

Please print or type clearly:

\_\_\_\_\_  
Taxpayer's name (if corporation, please print duly authorized officer's name)

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## Part 5: Sign the waiver

### Explanation of waiver:

Before the Board of Appeals accepts jurisdiction, the following waiver of statutes of limitations **must be signed by the petitioning taxpayer personally, by a duly authorized officer of a petitioning corporation, or by a taxpayer's representative under a valid power of attorney**. This waiver will be valid only if the Board of Appeals accepts jurisdiction in this case. If the board accepts jurisdiction, a docket number will be assigned, and this waiver will be executed by the board on behalf of the Department of Revenue. **The waiver affects open periods only, having no effect on closed periods, or periods for which assessments have been issued and for which the liability is final.**

### Waiver of Statute of Limitations

In order to allow time to review the taxpayer's petition for relief by the Illinois Department of Revenue Board of Appeals, the undersigned expressly agrees to extend the running of any and all statutes of limitations regarding the collection of any tax, penalty or interest for the periods of time in which the petition is being considered by the Board. This waiver applies only to collections action, and in no way is meant to reopen any periods or collections activities barred by the passing of any previously expired statutes of limitations.

Taxpayer:

\_\_\_\_\_  
Taxpayer's signature (if corporation, duly authorized officer's signature)

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

\_\_\_\_\_  
Taxpayer's representative's signature (if duly authorized under power of attorney)

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Illinois Department of Revenue:

\_\_\_\_\_  
Director of Revenue

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Send the original petition, a copy of the petition, notices of deficiency/tax liability, and relevant documents. If this petition is an "offer in compromise," include copies of your last three federal and state income tax returns and all schedules, bank statements from all of your bank accounts summarizing the last six months' activity, a current financial statement (BOA-4, Financial Information for Individuals, or BOA-5, Financial Information for Businesses), and your last two paycheck vouchers.

Mail to: ILLINOIS DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
JAMES R THOMPSON CENTER  
100 W RANDOLPH ST  
SUITE 7-339  
CHICAGO IL 60601-3274

Questions? Call: **312 814-3004**  
weekdays between 8:30 a.m. and 5:00 p.m.  
Fax: **312 814-3055**

